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CENTRAL BOARD OF DIRECT TAXES NOTIFICATION

INCOME-TAX

New Delhi, the 28th October 1964

S.O. 3797.—In exercise of the powers conferred by sub-section (1) of section 7 of the Taxation Laws (Continuation and Validation of Recovery Proceedings) Act, 1964 (11 of 1964), the Central Board of Direct Taxes hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Taxation Laws (Refund of excess penalty) Rules, 1964.

(2) They shall come into force on the 1st day of November, 1964.

2. **Definitions.**—In these rules,—

(a) “Act” means the Taxation Laws (Continuation and Validation of Recovery Proceedings) Act, 1964;

(b) “Form” means a form specified in the Schedule to these rules.

3. **Application for refund of excess penalty.**—(1) An application for refund of excess penalty in respect of Government dues (other than annuity deposit) under the first proviso to sub-section (1) of section 3 of the Act shall be made by an assessee entitled to such refund in Form No. 1 to the Taxing Authority—

(a) in a case where the final order reducing such Government dues is received by the assessee before the 1st day of November, 1964, not later than the 30th day of April, 1965;

(b) in any other case, within a period of six months from the date on which the final order reducing such Government dues is received by the assessee.

(2) An application for refund of excess penalty in respect of annuity deposit under the second proviso to sub-section (1) of section 3 of the Act, shall be made by an assessee entitled to such refund in Form No. 2 to the Taxing Authority within a period of six months from the date on which the final order reducing the annuity deposit required to be made by him is received by him.

FORM No. 1

[See rule 3(1)]

APPLICATION FOR REFUND OF EXCESS PENALTY IMPOSED FOR DEFAULT
IN PAYMENT OF GOVERNMENT DUES (OTHER THAN ANNUITY DEPOSIT)

I/We.....of (address).....do hereby state that
I/We have paid a penalty of Rs.....which was imposed on me/us for
default in payment of Government dues determined as payable by me/us under
the Act* for the assessment year/chargeable
in respect of the estate of.....
accounting period in the case of

2. I/We further state that as a result of a final order dated.....
which was received by me/us on.....such Government dues have been
reduced to Rs....., which is less than the amount of penalty recovered
from me/us.

3. I/We therefore request that a sum of Rs....., being the excess amount
of penalty recovered from me/us over the amount of Government dues as finally
reduced, may be refunded to me/us.

Dated....

Signature(s)

*Here mention the scheduled Act under which Government dues were deter-
mined as payable.

Delete inapplicable words.

FORM No. 2

[See rule 3(2)]

APPLICATION FOR REFUND OF EXCESS PENALTY IMPOSED FOR
DEFAULT IN PAYMENT OF ANNUITY DEPOSIT

I/We.....of (address).....do hereby state that I/we
have paid a penalty of Rs.....which was imposed on me/us for default in
payment of Annuity Deposit under the Annuity Deposit Scheme, 1964, for the
assessment year.....in the case of.....

2. I/We further state that as a result of a final order dated.....
which was received by me/us on.....such Annuity Deposit has been reduced to
Rs.....and the penalty recovered from me/us exceeds one half of the
amount of annuity deposit as finally required to be made by me/us.

3. I/We therefore request that a sum of Rs....., being the excess amount
of penalty recovered from me/us over one-half of the amount of annuity deposit
as finally required to be made by me/us, may be refunded to me/us.

Dated.....

Signature(s)

Delete inapplicable words.

[No. 77 (F. No. 16/125/64-ITB).]

WASIQ ALI KHAN, Secy.